



Rizzetta & Company

Alta Lakes Community Development District

**Board of Supervisors' Meeting
July 22, 2026**

**District Office:
2806 N. Fifth Street
Unit 403
St. Augustine, FL 32084**

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Alta Lakes Amenity Center

3108 Alta Lakes Blvd., Jacksonville, FL 32226

www.altalakescdd.org

District Board of Supervisors	Sylvester Wilkins	Chairperson
	Nelson Ortega	Vice Chairman
	Vacant	Assistant Secretary
	Kevin Sibley	Assistant Secretary
	Vacant	Board Member
District Manager	Ben Pfuhl	Rizzetta & Company, Inc.
District Counsel	Kyle Magee	Kutak Rock LLP
District Engineer	Vacant	

All cellular phones must be placed on mute while in the meeting room.

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.altalakescdd.org

Board of Supervisors
Alta Lakes Community
Development District

July 14, 2026

FINAL AGENDA

Dear Board Supervisors:

The **regular** meeting of the Board of Supervisors of the Alta Lakes Community Development District will be held on **July 22, 2026, at 6:00 p.m.** at the Alta Lakes Amenity Center located at 3108 Alta Lakes Blvd., Jacksonville, FL 32226.

BOARD OF SUPERVISORS MEETING:

1. CALL TO ORDER/ROLL CALL

2. AUDIENCE COMMENTS ON AGENDA ITEMS

3. BUSINESS ADMINISTRATION

- A. Consideration of Minutes of the Board of Supervisors' Regular Meeting held April 22, 2026..... Tab 1
- B. Ratification of Operations & Maintenance Expenditures for April through June 2026 Tab 2

4. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. Aquatic Maintenance Manager..... Tab 3
- D. Landscape Manager..... Tab 4
 - 1. Consideration of Dead Live Oak Removal Proposal
- E. District Manager

5. BUSINESS ITEMS

- A. Consideration of Resolution 2026-06; Setting Public Hearing on Rules of Procedure..... Tab 5
- B. Public Hearing on Fiscal Year 2026/2027 Budget..... Tab 6
 - 1. Consideration of Resolution 2026-07; Adopting Fiscal Year 2026-2027 Budget
- C. Public Hearing on Special Assessments Tab 7
 - 1. Consideration of Resolution 2026-08; Imposing Special Assessments
- D. Consideration of Video Surveillance and Access Control System Proposal* - *Under Separate Cover*

6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact us at 904-436-6270.

***Note: In accordance with Sections 119.071(3)(a) and 286.0113(1), Florida Statutes, a portion of the meeting will be closed to the public, as it relates to details of the District's security system plan. The closed session may occur at any time during the meeting and is expected to last approximately thirty (30) minutes but may end earlier or extend longer.**

Sincerely,

Benjamin Pfuhl,

District Manager

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**ALTA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The meeting of the Board of Supervisors of the Alta Lakes Community Development District was held on **April 22, 2026, at 6:00 P.M.** at the Alta Lakes Amenity Center located at 3108 Alta Lakes Blvd., Jacksonville, FL 32226.

Sylvester Wilkins
Nelson Ortega
Kevin Sibley

Board Supervisor, Chairman
Board Supervisor, Vice Chairman
Board Supervisor, Assistant Secretary

Also present were:

Ben Pfuhl
Kyle Maggee
Tony Shiver
Corey Wissinger

District Manager, Rizzetta & Co., Inc.
District Counsel, Kutak Rock LLP
President/Owner, First Coast CMS
Account Manager, BrightView

Public audience members present.

FIRST ORDER OF BUSINESS**CALL TO ORDER**

Mr. Wilkins called the meeting to order at 6:00 p.m. and Mr. Pfuhl proceeded with the meeting.

SECOND ORDER OF BUSINESS**AUDIENCE COMMENTS ON
AGENDA ITEMS**

There were no audience comments at this time

THIRD ORDER OF BUSINESS**CONSIDERATION OF MINUTES
OF THE BOARD OF
SUPERVISORS' SPECIAL
MEETING HELD APRIL 2, 2026**

On a motion by Mr. Wilkins, seconded by Mr. Silbley, with all in favor, the Board approved the Minutes of the Board of Supervisor's Special Meeting held on April 2, 2026, for Alta Lakes Community Development District.

FOURTH ORDER OF BUSINESS**RATIFICATION OF
OPERATIONS &
MAINTENANCE
EXPENDITURES FOR
MARCH 2026**

On a motion by Mr. Wilkins, seconded by Mr. Ortega, with all in favor, the Board ratified the Operations & Maintenance Expenditures for March 2026 in the amount of \$93,075.81, for Alta Lakes Community Development District.

FIFTH ORDER OF BUSINESS**STAFF REPORTS****A. District Counsel**

Mr. Magee had no report at this time but was available for questions from the Board.

B. District Engineer

There was no engineer report at this time.

C. Landscape Manager

Mr. Wissinger reviewed the BrightView Quality Site Assessment with the Board.

Mr. Ortega raised a concern about the cost of irrigation repairs.

D. District Manager

Mr. Pfuhl reviewed his report with the Board.

SIXTH OF BUSINESS**CONSIDERATION OF THE
RESIGNATION OF COURTNEY
BRACKIN**

Mr. Pfuhl presented the Board with the resignation of Supervisor Courtney Brackin with an effective date of April 3, 2026.

On a Motion by Mr. Ortega, seconded by Mr. Sibley, with all in favor, the Board accepted the resignation of Courtney Brackin, for Alta Lakes Community Development District.

EIGHTH ORDER OF BUSINESS**CONSIDERATION OF
RESOLUTION 2026-04;
REDESIGNATING
ASSISTANT TREASURER**

On a Motion by Mr. Wilkins, seconded by Mr. Ortega, with all in favor, the Board adopted Resolution 2026-04; Designating Susan Garcia as Assistant Treasurer, for Alta Lakes Community Development District.

NINETH ORDER OF BUSINESS**PRESENTATION OF FISCAL
YEAR 2026-2027 PROPOSED
BUDGET**

Mr. Pfuhl presented the Board with the Proposed Budget.

The Board requested a line item be added for the security patrols.

**1. Consideration of Resolution 2026-05; Approving Proposed Budget and
Setting a Public Hearing**

On a Motion by Mr. Sibley, seconded by Mr. Wilkins, with all in favor, the Board adopted Resolution 2026-05; Approving Proposed Budget, as amended, and Setting the Public Hearing for July 22, 2026, at 6:00 p.m. at the Alta Lakes Amenity Center, 3108 Alta Lakes Blvd., Jacksonville, FL 32226, for Alta Lakes Community Development District.

TENTH ORDER OF BUSINESS**CONSIDERATION OF FENCE
PROPOSAL**

The Board Tabled this item for future consideration.

ELEVENTH ORDER OF BUSINESS**DISCUSSION ON DISTRICT
SECURITY SYSTEMS**

The Board entered into a closed session to discuss the security systems of the District.

The Board requested an additional closed session during the July Meeting.

TWELFTH ORDER OF BUSINESS**SUPERVISOR REQUESTS AND
AUDIENCE COMMENTS****Supervisor Requests**

There were no Supervisor Requests at this time.

Audience Comments

There were no audience comments at this time.

THIRTEENTH ORDER OF BUSINESS

ADJOURNMENT

On a motion by Mr. Wilkins, seconded by Mr. Sibley, with all in favor, the Board adjourned the meeting at 7:42 p.m., for Alta Lakes Community Development District.

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Secretary / Assistant Secretary

Chairman / Vice Chairman

Tab 2

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 Colwell Avenue, Suite 200 Tampa FL 33614

Operations and Maintenance Expenditures
April 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2026 through April 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$52,559.61**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
BrightView Landscape Services, Inc.	300218	9719396	Exterior Maintenance 04/26	\$ 7,956.00
COMCAST	20260406-01	8495 74 120	Monthly Cable & Interne 03/26	\$ 530.94
		3378488-031326		
Doody Daddy, LLC	300224	2604-AL	Pet Waste Station Maintenance 04/26	\$ 507.00
Extra Duty Solutions	300229	X233.027275	Duty Patrol 01/26	\$ 1,690.51
Extra Duty Solutions	300229	X233.027518	Duty Patrol 02/26	\$ 1,397.50
Extra Duty Solutions	300216	X233.029276	Duty Patrol 03/26	\$ 1,172.08
Extra Duty Solutions	300220	X233.029488	Duty Patrol 03/26	\$ 1,697.72
Extra Duty Solutions	300225	X233.029742	Duty Patrol 04/26	\$ 540.96
Extra Duty Solutions	300232	X233.029995	Duty Patrol 04/26	\$ 1,493.32
Extra Duty Solutions	300229	X233.992978	Duty Patrol 01/26	\$ 728.00
Extra Duty Solutions	300225	X233.993183	Duty Patrol 03/26	\$ 728.00
First Coast Contract Maintenance Service, LLC	300219	10136	Monthly Janitorial Service for the month 04/26	\$ 2,588.00

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
First Coast Contract Maintenance Service, LLC	300230	10196	Monthly Janitorial Service for the month 05/26	\$ 2,588.00
First Coast Contract Maintenance Service, LLC	300226	10202 040126	Purchasing Fee 3% purchase fee March 2026: 2 03/26	\$ 1,066.05
First Coast Contract Maintenance Service, LLC	300233	10221	Purchasing Fee 3% purchase fee April 2026 : 1	\$ 1,770.45
First Place Fitness Equipment, Inc	300231	319-041026	Speed button replaced on spirit treadmill. 04/26	\$ 149.95
First Place Fitness Equipment, Inc	300227	45372	Misc Parts - N110015A Speed adjustment Switch w/Cable 04/26	\$ 34.40
Florida Department of Revenue	20260427-01	65-8019576802-9	Sales Tax 03/26	\$ 65.36
JEA	20260424-01	9415158183	Utility Services 03/26	\$ 5,449.38
Kevin Sibley	300221	KS040226	Board of Supervisors Meeting 04/02/2026	\$ 200.00
Kevin Sibley	300235	KS042226	Board of Supervisor Meeting 04/22/26	\$ 200.00
Kutak Rock, LLP	300228	3728761	Legal Services 12/25- 01/26-02/26	\$ 518.00
Nelson Ortega	300222	NO040226	Board of Supervisors Meeting 04/02/2026	\$ 200.00
Nelson Ortega	300236	NO042226	Board of Supervisor Meeting 04/22/26	\$ 200.00
Oak Wells Aquatics, Inc.	300234	7079-6	major pool repair 04/26	\$ 10,687.50

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Republic Services	20260407-01	0687-001612906	Waste Disposal Services 04/26	\$ 464.23
Rizzetta & Company, Inc.	300217	INV0000108048	Accounting Services 04/26	\$ 5,120.26
Sylvester Wilkins	300223	SW040226	Board of Supervisors Meeting 04/02/2026	\$ 200.00
Sylvester Wilkins	300237	SW042226	Board of Supervisor Meeting 04/22/26	\$ 200.00
The Lake Doctors, Inc.	300238	2138837	Water Management - Zone 1 04/26	<u>\$ 2,416.00</u>
Report Total				<u><u>\$ 52,559.61</u></u>

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 Colwell Avenue, Suite 200 Tampa FL 33614

**Operations and Maintenance Expenditures
May 2026
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$55,442.67**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
BrightView Landscape Services, Inc.	300240	9754292	Exterior Maintenance 05/26	\$ 7,956.00
BrightView Landscape Services, Inc.	300242	9776385	Flush Cut the Podocarpus alongside of Pool Side of Fence 04/26	\$ 235.70
C BUSS Enterprises, Inc.	300241	6083	Pool Services 05/26	\$ 1,449.46
C BUSS Enterprises, Inc.	300249	6185	Commercial Pool Light 05/26	\$ 4,436.91
COMCAST	20260526-01	8495 74 120 3378488-041326	Monthly Cable & Interne 05/26	\$ 530.86
Doody Daddy, LLC	300250	2605-AL	Pet Waste Maintenance 05/26	\$ 507.00
Extra Duty Solutions	300243	X233.030534	Duty Patrol 04/26	\$ 811.44
Extra Duty Solutions	300243	X233.030797	Duty Patrol 04/26	\$ 2,272.03
Extra Duty Solutions	300251	X233.031081	Duty Patrol 05/26	\$ 525.64
Extra Duty Solutions	300251	X233.031338	Duty Patrol 05/26	\$ 1,322.64
Extra Duty Solutions	300243	X233.993284	Duty Patrol 04/26	\$ 728.00
First Coast Contract Maintenance Service, LLC	300244	10248	Monthly Janitorial Service for the month 06/26	\$ 1,950.00
First Coast Contract Maintenance Service, LLC	300244	10255	Purchasing Fee 3% purchase fee April 2026 - 02 05/26	\$ 2,260.18
First Coast Contract Maintenance Service, LLC	300244	10271	Weekend Staffing for the Amenity Center - May and June 05/26	\$ 3,650.00
Jacksonville Daily Record	300245	26-01232D	Legal Advertising 03/26	\$ 110.50

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Jacksonville Daily Record	300245	26-01756D	Legal Advertising 04/26	\$ 110.50
Jacksonville Daily Record	300252	26-02555D	Legal Advertising 05/26	\$ 79.00
JEA	20260527-01	9415158183-050126	Utility Services 04/26	\$ 4,113.48
Massey Services, Inc.	300253	69749010	Pest Control Services 03/26	\$ 65.00
Massey Services, Inc.	300253	70222061	Pest Control Services 04/26	\$ 65.00
Oak Wells Aquatics, Inc.	300248	7079-4	After Pool Staple Installation 05/26	\$ 10,687.50
Oak Wells Aquatics, Inc.	300246	7079-9	Remove and replace 2 sections of splash pad	\$ 3,000.00
Republic Services	20260507-01	0687-001620722	Waste Disposal Services 05/26	\$ 1,039.57
Rizzetta & Company, Inc.	300239	INV0000109140	Accounting Services 05/26	\$ 5,120.26
The Lake Doctors, Inc.	300247	2192025	Water Management - Zone 1 05/26	<u>\$ 2,416.00</u>
Report Total				<u><u>\$55,442.67</u></u>

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 3434 Colwell Avenue, Suite 200 Tampa FL 33614

Operations and Maintenance Expenditures June 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures: **\$48,537.98**

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
BrightView Landscape Services, Inc.	300255	9786096	Irrigation Repair 05/26	\$ 977.51
BrightView Landscape Services, Inc.	300255	9789214	Exterior Maintenance 06/26	\$ 7,956.00
C BUSS Enterprises, Inc.	300256	6338	Pool Services for June 06/26	\$ 1,419.54
COMCAST	20260608-01	8495 74 120 3378488-051326	Monthly Cable & Interne 06/26	\$ 530.86
Doody Daddy, LLC	300259	2606-AL	Pet Waste Station Monthly Fee 06/26	\$ 507.00
Extra Duty Solutions	300260	X233.030263	Duty Patrol 04/26	\$ 1,036.84
Extra Duty Solutions	300257	X233.031586	Duty Patrol 05/26	\$ 1,307.32
Extra Duty Solutions	300260	X233.032078	Duty Patrol 06/26	\$ 1,442.56
Extra Duty Solutions	300266	X233.032299	Duty Patrol 06/26	\$ 1,142.32
Extra Duty Solutions	300260	X233.993385	Duty Patrol 05/26	\$ 728.00
First Coast Contract Maintenance Service, LLC	300265	10292	Monthly Janitorial Service for the month 07/26	\$ 3,775.00
First Coast Contract Maintenance Service, LLC	300265	10301	Purchasing Fee 3% purchase fee May 2026 : 2 05/26	\$ 578.51

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
First Coast Contract Maintenance Service, LLC	300267	10321	Purchasing Fee 3% purchase fee June 2026-1	\$ 1,003.12
Hi-Tech System Associates	300270	440307	Security & Video Monitoring 04/26	\$ 555.00
Hi-Tech System Associates	300270	441811	Security & Video Monitoring 05/26	\$ 555.00
Hi-Tech System Associates	300270	443403	Security & Video Monitoring 06/26	\$ 555.00
Jacksonville Daily Record	300268	26-03307D	Legal Advertising 06/26	\$ 117.50
Jacksonville Daily Record	300269	26-03465D	Legal Advertising 07/26	\$ 180.50
Jacksonville Daily Record	300271	26-03659D	Legal Advertising 06/26	\$ 516.50
JEA	20260625-01	9415158183-060226	Utility Services 05/26	\$ 4,198.02
Massey Services, Inc.	300262	70614198	Pest Control Services 05/26	\$ 65.00
Massey Services, Inc.	300272	71033526	Pest Control Services 06/26	\$ 65.00
Oak Wells Aquatics, Inc.	300254	7079-5	When Pool is Filling 05/26	\$ 10,687.50
Republic Services	20260608-02	0687-001629182	Waste Disposal Services for June serice 06/26	\$ 620.54

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

June 1, 2026 Through June 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	300258	INV0000109928	Administrative Services 06/26	\$ 5,120.26
SchoolNow	300261	INV-SN-1426	School Now CDD ADA-PDF 06/26	\$ 384.38
The Lake Doctors, Inc.	300263	2185842	Water Management - Zone 1 06/26	\$ 2,416.00
USA TODAY Media Corp	300264	0007736769	Legal Advertising 05/26	<u>\$ 97.20</u>
Report Total				<u><u>\$ 48,537.98</u></u>

Tab 3



The Lake Doctors, Inc. is committed to the stewardship of waterways as well as the health & safety of our Customers and Team Members. All materials selected for use on your property are registered by the United States Environmental Protection Agency. All of our Team Members are state-certified applicators and ensure that any materials used pass our quality assurance evaluations. To further promote safety, please comply with all instructions and recommendations.

Completed Work Order Information

Account #: 733453 Alta Lakes CDD
Site Information: Alta Lakes Blvd Jacksonville, FL 32226
Customer Billing Information: PO Box 32414 Charlotte, NC 28232

Service Branch Information: 11621 Columbia Park Dr W Jacksonville, FL 32258
(904) 262-5500
Lake Doctors Corporate HQ: 4651 Salisbury Rd. Suite 155 Jacksonville, FL 32256
AR@lakedoctors.com www.lakedoctors.com

Event Name: Water Management - Zone 1
Work Order Number: 2185842
Service Date: 6/2/2026
Target Pests (if applicable): Weed-Algae Various Species

**Thank you for
your business!**

Service Notes & Observations

Inspected and treated ponds 1, 2, 6, 7, 16, and 18 for algae and aquatic weeds. Please allow 7-10 days for results. Please contact me with any questions or concerns.

Thanks!

Environmental Conditions

Weather:
Temperature: -999.00
Wind Direction:
Wind Speed: -999.00
Humidity: 0.0000

Services Completed by:

Brandon Ernst
904-497-2349 I Brandon.Ernst@lakedoctors.com

HOPPY WITH US?
PLEASE SHARE YOUR FEEDBACK.



www.lakedoctors.com/leave-a-review/



The Lake Doctors, Inc. is committed to the stewardship of waterways as well as the health & safety of our Customers and Team Members. All materials selected for use on your property are registered by the United States Environmental Protection Agency. All of our Team Members are state-certified applicators and ensure that any materials used pass our quality assurance evaluations. To further promote safety, please comply with all instructions and recommendations.

Completed Work Order Information

Account #: 733453 Alta Lakes CDD
Site Information: Alta Lakes Blvd Jacksonville, FL 32226
Customer Billing Information: PO Box 32414 Charlotte, NC 28232

Service Branch Information: 11621 Columbia Park Dr W Jacksonville, FL 32258
(904) 262-5500
Lake Doctors Corporate HQ: 4651 Salisbury Rd. Suite 155 Jacksonville, FL 32256
AR@lakedoctors.com www.lakedoctors.com

Event Name: Water Management - Zone 2
Work Order Number: 2164014
Service Date: 6/9/2026
Target Pests (if applicable): Weed-Algae Various Species

**Thank you for
your business!**

Service Notes & Observations

Inspected all pond/outfall areas. Treated for algae in Ponds 5, 8, 10, 12, 14, and 15. Treated for aquatic weeds in Ponds 5, 8, 10, 12, 13, 14, and 15. Treated for shoreline weeds in Ponds 5, 8, 9, 10, 11, 12, 13, 14, and 15. Pond dye added to Pond 10. Will treat Ponds 3 and 4 with Airboat later in the month.

Thank you for being a customer. Please contact Nick directly for any questions or concerns 904-228-8002.

Environmental Conditions

Weather:	Overcast
Temperature:	84.78
Wind Direction:	North-East
Wind Speed:	3.00
Humidity:	69.0000

Inspected OutFall Area, Inspected Pond(s), Pond Dye Added, Treated Invasive Aquatic Weeds, Treated Shoreline Weeds

Services Completed by:

Nicholas Sasser

HOPPY WITH US?
PLEASE SHARE YOUR FEEDBACK.



www.lakedoctors.com/leave-a-review/

Tab 4

Quality Site Assessment

Prepared for: Alta Lakes CDD

General Information

DATE: Wednesday, Jul 08, 2026

NEXT QSA DATE: Wednesday, Aug 18, 2027

CLIENT ATTENDEES:

BRIGHTVIEW ATTENDEES: Jennifer Mabus

Customer Focus Areas

Amenity Center, Front Entrance

Quality you can count on.

7 Seven Standards of Excellence



Site Cleanliness



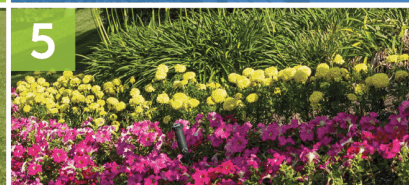
Weed Free



Green Turf



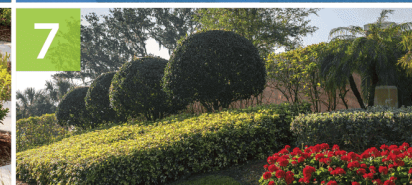
Crisp Edges



Spectacular Flowers



Uniformly Mulched Beds



Neatly Pruned Trees & Shrubs

QUALITY SITE ASSESSMENT

Alta Lakes CDD

Maintenance Items



- 1** Main entrance is pruned, weeds are pulled and sprayed
- 2** Amenity Center is pruned, beds are clean, turf is mowed and edged.
- 3** The turf by the Amenity center is green and healthy. Next turf application is Monday the 13th and will include fertilization, insect control, and post emergent weed control.
- 4** Bahia fields are being mowed.

Maintenance Items



- 5** New Berlin entrance is pruned, the two palms on either side need to be removed. One died during the winter and never flushed back out.

Recommendations for Property Enhancements



1 Live oak tree on exit side of the entrance never flushed back out after winter. Proposal to remove and stump grind.

2 Palms were not pruned last year, will submit proposal to palm pruning. Palms at the pool and at the entrance have several brown fronds.

Proposal for Extra Work at Alta Lakes CDD

Property Name	Alta Lakes CDD	Contact	Ben Pfuhl
Property Address	3108 Alta Lakes Blvd. Jacksonville, FL 32226	To	Alta Lakes CDD
		Billing Address	c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa, FL 33614
Project Name	Alta Lakes CDD - Dead Live oak		
Project Description	Remove and grind stump of dead live oak in entrance		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	LUMP SUM	Remove and stump grind dead live oak in the exit side of the entrance. Rake out the grindings	\$500.00	\$500.00

For internal use only

SO# 8959787
JOB# 346100484
Service Line 300

Total Price \$500.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014
Enhancement Manager
Certified Arborist #FL-6354A
Certified Pest Control Operator JF95758

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President

11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Enhancement Manager

Certified Arborist #FL-6354A

Certified Pest Control Operator JF95758

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. Cancellation: Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Current PM	
Signature	Title
Ben Pfuhl	July 09, 2026
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

Enhancement Manager	
Signature	Title
Jen Mabus	July 09, 2026
Printed Name	Date

Job #:	346100484		
SO #:	8959787	Proposed Price:	\$500.00

Tab 5

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Alta Lakes Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Jacksonville, Duval County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. A Public Hearing will be held to adopt the District’s Rules of Procedure on September 16, 2026, at 6:00 p.m., at Alta Lakes Amenity Center, 3108 Alta Lakes Boulevard, Jacksonville, Florida 32226.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 22nd day of July, 2026.

ATTEST:

**ALTA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Tab 6

RESOLUTION 2026-07
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Alta Lakes Community Development District ("**District**") prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Alta Lakes Community Development District for the Fiscal Year Ending September 30, 2027."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 22nd DAY OF JULY, 2026.

ATTEST:

**ALTA LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget



Rizzetta & Company

Alta Lakes Community Development District

altalakescdd.org

**Approved Proposed Budget for
Fiscal Year 2026-2027**

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Proposed Budget
Alta Lakes Community Development District
 General Fund
 Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll	\$ 527,196	\$ 546,420	\$ 546,420	\$ -	\$ 570,382	\$ 23,962
6							
7	Assessment Revenue Subtotal	\$ 527,196	\$ 546,420	\$ 546,420	\$ -	\$ 570,382	\$ 23,962
8							
9	OTHER REVENUES						
10							
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12							
13	Other Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14							
15	TOTAL REVENUES	\$ 527,196	\$ 546,420	\$ 546,420	\$ -	\$ 570,382	\$ 23,962
16							
17	EXPENDITURES - ADMINISTRATIVE						
18							
19	Legislative						
20	Supervisor Fees	\$ 1,600	\$ 4,200	\$ 6,000	\$ 1,800	\$ 6,000	\$ -
21	Financial & Administrative						
22	Accounting Services	\$ 14,317	\$ 21,476	\$ 21,476	\$ 1	\$ 22,120	\$ 644
23	Administrative Services	\$ 3,580	\$ 5,370	\$ 5,370	\$ -	\$ 5,531	\$ 161
24	Arbitrage Rebate Calculation	\$ -	\$ 450	\$ 450	\$ -	\$ 450	\$ -
25	Assessment Roll	\$ 5,965	\$ 5,965	\$ 5,965	\$ -	\$ 6,144	\$ 179
26	Auditing Services	\$ -	\$ -	\$ 3,925	\$ 3,925	\$ 3,925	\$ -
27	Disclosure Report	\$ 3,334	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
28	District Engineer	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
29	District Management	\$ 15,988	\$ 23,982	\$ 23,982	\$ -	\$ 24,701	\$ 719
30	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -
31	Financial & Revenue Collections	\$ 2,863	\$ 4,295	\$ 4,295	\$ -	\$ 5,624	\$ 1,329
32	Legal Advertising	\$ 509	\$ 1,500	\$ 4,000	\$ 2,500	\$ 4,000	\$ -
33	Miscellaneous Fees	\$ -	\$ 1,000	\$ 1,500	\$ 500	\$ 1,500	\$ -

1

Comments

[illegible]

Proposed Budget Alta Lakes Community Development District General Fund Fiscal Year 2026/2027							
Chart of Accounts Classification	Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
34 Public Officials Liability Insurance	\$ 3,130	\$ 3,130	\$ 3,322	\$ 192	\$ 3,443	\$ 121	
35 Trustees Fees	\$ 3,031	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
36 Website Hosting, Maintenance, Backup	\$ 1,649	\$ 2,474	\$ 2,738	\$ 265	\$ 2,821	\$ 83	
37 <i>Legal Counsel</i>							
38 District Counsel	\$ 4,682	\$ 7,023	\$ 20,000	\$ 12,977	\$ 20,000	\$ -	
39							
40 Administrative Subtotal	\$ 60,823	\$ 91,039	\$ 124,198	\$ 33,159	\$ 127,434	\$ 3,236	
41							
42 EXPENDITURES - FIELD OPERATIONS							
43							
44 <i>Electric Utility Services</i>							
45 Utility Services	\$ 16,988	\$ 25,482	\$ 42,336	\$ 16,854	\$ 35,000	\$ (7,336)	
46 <i>Garbage/Solid Waste Control Services</i>							
47 Garbage - Recreation Facility	\$ 4,743	\$ 7,115	\$ 4,300	\$ (2,815)	\$ 6,200	\$ 1,900	
48 <i>Water-Sewer Combination Services</i>							
49 Utility Services	\$ 21,649	\$ 32,474	\$ 30,000	\$ (2,474)	\$ 30,000	\$ -	
50 <i>Stormwater Control</i>							
51 Aquatic Maintenance	\$ 27,875	\$ 41,813	\$ 21,500	\$ (20,313)	\$ 28,992	\$ 7,492	
52 Fountain Service Repairs & Maintenance	\$ 68,732	\$ 70,000	\$ 2,500	\$ (67,500)	\$ 2,500	\$ -	
53 Miscellaneous Expense	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
54 <i>Other Physical Environment</i>							
55 Entry & Walls Maintenance	\$ 2,940	\$ 4,410	\$ 12,000	\$ 7,590	\$ 12,000	\$ -	
56 General Liability/Property Insurance	\$ 34,159	\$ 34,159	\$ 39,885	\$ 5,726	\$ 33,100	\$ (6,785)	
57 Irrigation Repairs	\$ 4,652	\$ 6,978	\$ 5,000	\$ (1,978)	\$ 5,000	\$ -	
58 Landscape and Irrigation Maintenance Contract	\$ 63,648	\$ 95,472	\$ 108,258	\$ 12,786	\$ 99,291	\$ (8,967)	
59 Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	
60 Miscellaneous Expense	\$ 13,760	\$ 20,640	\$ 5,500	\$ (15,140)	\$ 5,500	\$ -	
61 <i>Parks & Recreation</i>							
62 Access Control/Security Camera Maintenance	\$ 3,330	\$ 4,995	\$ 9,100	\$ 4,105	\$ 9,100	\$ -	
63 Amenity Facility - Maintenance & Repair	\$ 810	\$ 1,215	\$ 15,000	\$ 13,785	\$ 15,000	\$ -	
64 Amenity Facility Janitorial Service Contract	\$ 6,303	\$ 9,455	\$ 9,184	\$ (271)	\$ 10,200	\$ 1,016	
65 Amenity Maintenance Contract & Repairs	\$ 2,240	\$ 3,360	\$ 3,338	\$ (22)	\$ 4,200	\$ 862	
66 Amenity Management Service Contract and Staffing	\$ 5,825	\$ 8,738	\$ 15,000	\$ 6,263	\$ 16,200	\$ 1,200	

2
Comments
Reflects EGIS Estimate
Bond Trustees Fee
Website Hosting and Required ADA Compliance and Audit
Estimation Based on Pricing Sheet
Estimated Based on Previous Years
Dumpster
Reflects Contract Amount
Reflects Pond Fountains PM (offset by insurance proceeds)
Estimated Based on Needs (Carp Stocking, Dead Fish Removal, Additional Services)
Reflects Entry Fountains/Lights Maintenance & Repair
Reflects EGIS Estimate
Estimated Based on Needs (Repairs of Irrigation System)
Estimated 4% Increase
Estimated Based on Needs (Additional Trees/Plants, Removal of Trees/Plants)
Estimation Based on Needs (Current Year Shows Security Patrols)
Includes Cloud Service Monitoring and Repairs
Estimated Based on Needs
Reflects Agreement Amount
Reflects Agreement Amount
Reflects Contract + Additional Summer Staffing

Proposed Budget
Alta Lakes Community Development District
 General Fund
 Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
67	Athletic/Park/Court/Field Maintenance & Repairs	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
68	Fitness Equipment Maintenance & Repairs	\$ 593	\$ 890	\$ 2,000	\$ 1,111	\$ 2,000	\$ -
69	Miscellaneous Amenity Expense	\$ 51,519	\$ 77,279	\$ 500	\$ (76,779)	\$ 500	\$ -
70	Pest Control & Termite Bond	\$ 1,378	\$ 2,067	\$ 1,500	\$ (567)	\$ 1,500	\$ -
71	Playground Equipment and Maintenance	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
72	Pool Maintenance Chemicals	\$ 8,437	\$ 12,656	\$ 14,040	\$ 1,385	\$ 14,040	\$ -
73	Pool Maintenance Contract	\$ 18,778	\$ 28,167	\$ 10,506	\$ (17,661)	\$ 14,400	\$ 3,894
74	Pool Permits	\$ 538	\$ 525	\$ 525	\$ -	\$ 525	\$ -
75	Pressure Washing	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ 2,900	\$ -
76	Security Services & Patrols	\$ -	\$ -	\$ -	\$ -	\$ 27,450	\$ 27,450
76	Telephone, Internet, Cable	\$ 4,258	\$ 6,387	\$ 4,000	\$ (2,387)	\$ 4,000	\$ -
77	Special Events						
78	Special Events	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
79	Contingency						
80	Miscellaneous Contingency	\$ 2,286	\$ 3,429	\$ 40,350	\$ 36,921	\$ 40,350	\$ -
81							
82	Field Operations Subtotal	\$ 365,441	\$ 507,702	\$ 422,222	\$ (85,480)	\$ 442,948	\$ 20,726
83							
84	TOTAL EXPENDITURES	\$ 426,264	\$ 598,741	\$ 546,420	\$ (52,321)	\$ 570,382	\$ 23,962
85							
86	EXCESS OF REVENUES OVER EXPENDITURES	\$ 100,932	\$ (52,321)	\$ -	\$ (52,321)	\$ -	\$ -
87							

3

Comments

[illegible]

Proposed Budget
Community Development District
Reserve Fund
Fiscal Year 2026/2027

4

Comments

Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll	\$ 77,236	\$ 77,236	\$ 58,011	\$ 19,225	\$ 58,591	\$ 580
6							
7	Assessment Revenue Subtotal	\$ 77,236	\$ 77,236	\$ 58,011	\$ 19,225	\$ 58,591	\$ 580
8							
9	OTHER REVENUES						
10							
11	Other Miscellaneous Revenues						
12	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13							
14	Other Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15							
16	TOTAL REVENUES	\$ 77,236	\$ 77,236	\$ 58,011	\$ 19,225	\$ 58,591	\$ 580
17							
18	EXPENDITURES						
19							
20	Contingency						
21	Capital Reserves	\$ -	\$ -	\$ 58,011	\$ 58,011	\$ 58,591	\$ 580
22							
23	TOTAL EXPENDITURES	\$ -	\$ -	\$ 58,011	\$ 58,011	\$ 58,591	\$ 580
24							
25	EXCESS OF REVENUES OVER EXPENDITURES	\$ 77,236	\$ 77,236	\$ -	\$ 77,236	\$ -	\$ -
26							

Reflects 2022 Reserve Study

Alta Lakes Community Development District

5

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2019	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$601,877.45	\$601,877.45
TOTAL REVENUES	\$601,877.45	\$601,877.45
EXPENDITURES		
Administrative		
Debt Service Obligation	\$601,877.45	\$601,877.45
Administrative Subtotal	\$601,877.45	\$601,877.45
TOTAL EXPENDITURES	\$601,877.45	\$601,877.45
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Duval County Collection Costs (3.5%) and Early Payment Discounts (4%):

7.5%

GROSS ASSESSMENTS**\$649,695.00****Notes:**

Tax Roll Collection Costs for Duval County are 7.5% of Tax Roll. Budgeted net of tax roll assessments.

See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service.

ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT						6
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE						
2026/2027 O&M Net Assessment:		\$628,973.00		2025/2026 O&M Budget:	\$604,431.00	
Collection Cost:	3.5%	\$23,798.98		2026/2027 O&M Budget:	\$628,973.00	
Early Payment Discount:	4.0%	\$27,198.83				
2026/2027 Total:		\$679,970.81		Total Difference:	\$24,542.00	
Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease		
		2025/2026	2026/2027	\$	%	
Single Family 50	Series 2019 Debt Service	\$1,299.39	\$1,299.39	\$0.00	0.00%	
	Operations/Maintenance	\$1,306.88	\$1,359.94	\$53.06	4.06%	
	Total	\$2,606.27	\$2,659.33	\$53.06	2.04%	
Single Family 60	Series 2019 Debt Service	\$1,299.39	\$1,299.39	\$0.00	0.00%	
	Operations/Maintenance	\$1,306.88	\$1,359.94	\$53.06	4.06%	
	Total	\$2,606.27	\$2,659.33	\$53.06	2.04%	
Single Family 70	Series 2019 Debt Service	\$1,299.39	\$1,299.39	\$0.00	0.00%	
	Operations/Maintenance	\$1,306.88	\$1,359.94	\$53.06	4.06%	
	Total	\$2,606.27	\$2,659.33	\$53.06	2.04%	

NET O&M ASSESSMENT		\$628,973.00
COLLECTION COSTS @	3.5%	\$23,798.98
EARLY PAYMENT DISCOUNT @	4.0%	\$27,198.83
TOTAL O&M ASSESSMENT		\$679,970.81

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2019	EAU FACTOR	TOTAL	% TOTAL	TOTAL	O&M	SERIES 2019	TOTAL ⁽³⁾
		DEBT SERVICE ⁽¹⁾		EAU's	EAU's	O&M BUDGET		DEBT SERVICE ⁽²⁾	
Single Family 50	335	335	1.00	335.00	67.00%	\$455,580.44	\$1,359.94	\$1,299.39	\$2,659.33
Single Family 60	148	148	1.00	148.00	29.60%	\$201,271.36	\$1,359.94	\$1,299.39	\$2,659.33
Single Family 70	17	17	1.00	17.00	3.40%	\$23,119.01	\$1,359.94	\$1,299.39	\$2,659.33
Total Community	500	500		500.00	100.00%	\$679,970.81			

LESS Duval County Collection Costs (3.5%) and Early Payment Discounts (4%):

(\$50,997.81)

Net Revenue to be Collected:

\$628,973.00

⁽¹⁾ Reflects the number of total lots with Series 2019 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2019 bond issue. Annual assessment includes principal, interst, Duval County collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2026 Duval County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and/or annual disclosure reports, as required in the District's Continuing Disclosure Agreement(s), with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Services include investment administration of the District's bank and trust accounts, if applicable, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. However, the firm does not serve as a Municipal Advisor and does not provide investment advice. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests and owner inquiries. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for any bond-related collection needs. These funds are collected as prescribed in the Trust Indentures. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous fees throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 7

RESOLUTION 2026-08
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Alta Lakes Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Duval County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ALTA LAKES COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.
2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**
 - a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2027 installment of the District’s previously levied debt service special assessments (“**Debt Assessments**,” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Future Collection Methods.** The District’s decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 22nd DAY OF JULY, 2026.

ATTEST:

**ALTA LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget

Exhibit B: Assessment Roll

Exhibit A

Fiscal Year 2026-2027 Adopted Budget
(Available upon Request)

Exhibit B

Fiscal Year 2026-2027 Assessment Roll
(Available upon Request)